Assessment of the Adequacy of Curriculum Content of Business Education for Skills Acquisition in Colleges of Education in Edo and Delta States

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Abstract: *Business education is the body of knowledge concerned with exposing its recipients to the operations of the business world. In a bid to improve the occupational profiles of business education graduates in the workplace, this study determined the adequacy of business education curriculum content for skills acquisition in colleges of education in Edo and Delta States. Two research questions and four null hypotheses guided the study. Descriptive survey research was adopted for the study. The entire population of 120 business educators from the Department of Business Education in the five government-owned colleges of education in Edo and Delta States were studied without sampling. A structured and validated two-point rating scale questionnaire was used for data collection. Cronbach Alpha was used to measure the internal consistency which yielded the reliability co-efficients of 0.81, and 0.93 for cluster B1 and B2 respectively with an overall reliability co-efficient of 0.87. Out of the 120 copies of the questionnaire administered personally by the researcher with the help of five research assistants 101 copies were retrieved and used for data analysis. Mean and standard deviation were used to answer the research questions and determine the homogeneity or otherwise of the respondents' while t-test and Analysis of Variance (ANOVA) were used to test the null hypotheses at 0.05 level of significance. Findings of the study revealed that 38 contents of business education curriculum are adequate and 21 contents are not adequate for the acquisition of accounting skills. While four contents of business education curriculum are adequate and six contents are not adequate for the acquisition of information communication and technology skills by the students. The study further disclosed that bbusiness educators based on their years of experience and location did not differ significantly on their mean ratings on the adequacy of business education curriculum content for the acquisition of accounting skill among students. However, the respondents based on their years of experience and location differ significantly on their mean ratings on the adequacy of business education curriculum content for the acquisition of ICT skills among students. The study concluded that, curriculum contents on accounting, and information communication and technologies relevant to today's workplace should be incorporated into business education programme to produce graduates that would be able to handle all sorts of theoretical and technical requirements of the business world. It was recommended among others that, the National Commission for Colleges of Education (NCCE) must ensure that those curriculum contents of business education programme in colleges of education which were inadequate for facilitating skills acquisition among students in Edo and Delta States should be redesigned in line with modern business realities in order to make business education graduates employable, competitive and self-reliant.*
Key Words: Assessment, Adequacy, Curriculum Content, Business Education, Skills Acquisition

I.   Introduction

Background to the Study

   Education is the most important agent of change and the bedrock of a progressive society as it contributes immensely to the overall development of any nation. Business education is an aspect of this general education. Business education is a major component of vocational and technical education that enables students' to acquire office and business skills for effective performance in the world of work. According to Ezenwafor and Onokpaunu (2017), business education programme is a branch of vocational education concerned with exposing its recipients to the internal and external foundations and functioning of the workplace. Extensively, business education is that aspect of general education that prepares students for employment and advancement in a broad range of office occupations, accounting professions, marketing occupation, teaching profession and entrepreneurship ventures (Onokpaunu, 2016). However, the reliable medium, through which the mission and vision of business education programme can be achieved, stems from effective implementation of its curriculum (Ezenwafor & Onokpaunu, 2017).

Curriculum is the means through which the laid down educational philosophy of a nation is translated into concrete reality. It contains prescribed course of studies which students must learn in order to reach a certain level of education. Curriculum is concerned with the why, what and how of instruction (Akudolu, 2010). It encompasses the goals and objectives of a particular course of study, organization of the content area and evaluation of students' academic achievement in that particular course of study. The importance of the curriculum cannot be overemphasised as it provides a framework for all the learning experiences a learner under goes while schooling. It is an official document that the teacher uses to plan classroom lessons and select appropriate teaching methodologies with which to translate the objectives of the lesson to the understanding of the students. In addition, curriculum is responsible for the systematic organisation of formal and informal experiences geared towards facilitating the development of the cognitive, physical, psychomotor and socio emotional potentials of students. Thus, business education curriculum is a set of learning experiences designed to enable students attain the objectives of business education programme. Correspondingly, Okoro (2015) opined that business education curriculum entails educational training which an individual receives in order to acquire adequate attitudes, concepts, knowledge, understanding and skills in business activities for vocational usage in careers as an administrator, manager, teacher or wherever he may find himself in the business world. It is believed that the curriculum of business education will expose students to educational and business related experiences. Educational experience could be acquired by the students from College of education which is one of the post-secondary education institutions in Nigeria where business education is offered as a course of study. In colleges of education, business education borders around accounting, entrepreneurship, office and general education as well as information communication and technologies (ICTs).

According to the National Commission for Colleges of Education(NCCE, 2008 & 2012), the content of business education curriculum in colleges of education is structured into accounting skills such as principles of accounts, financial accounting, advanced accounting, cost and management accounting, auditing and taxation: general management subjects like principles of management, marketing, business law and business education practicum: quantitative management subjects like business mathematics and statistics. Teaching methodology, economics subjects like principles of micro economics, macro economics, labour economics, monetary economics, public sector economics and international economics: information technology, computer appreciation and application: office management subjects like typewriting, shorthand, word processing, office practice, secretarial duties, business communication and entrepreneurship,

The objectives of business education curriculum content in colleges of education as outlined in the National Commission for Colleges of Education (2012:18) include: to produce well qualified and competent NCE graduates in business subjects who will be able to teach business subjects in the secondary schools and other related educational institutions; to produce NCE business teachers who will be able to inculcate the vocational aspects of business education into the society; to produce NCE business teachers who will be involved in the much desired revolution of vocational development right from primary and secondary schools; to equip students with necessary competencies so as to qualify them for a post-NCE degree programme in business education and to equip graduates with the right skills that will enable them to engage in a life of work in the office as well as for self-employment.

From the foregoing, one can understand that the acquisition of relevant skills needed for students to participate effectively in the dynamic business world is an important feature of business education curriculum content. This is necessitated by the fact that, the practice of business education provides a window of opportunity to gain insight into the actual operations of the business world which allow students to not only acquire but also transfer and apply skills to real world of work situations outside the classroom.

A skill is habit of doing a particular thing competently. It is the ability to do a task expertly. According to Bolt-Lee and Foster (2003), skill is the art of possessing the ability, power, authority or competency to do the task required of an individual on the job. On the other hand, skills acquisition is the ability to learn a skill. It is the practical way of developing and acquiring expertise knowledge, clear-cut competencies and technical know-how in learners, which they would use to improve the economic frontiers of their immediate society. Practical skill acquisition is an important aspect of business education programme. From the aforementioned contents and objectives of business education curriculum in colleges of education, students are expected to acquire sufficient skills in teaching methodology, office technology and management, entrepreneurship, information communication and technology and accounting. The acquisition of these skills stands to enable business education students contribute to national development.

Accounting is the systematic process of identifying, measuring, recording and communicating financial transactions and position of a business entity within a given period to users of accounting information. Accounting skills embedded in business education curriculum according to Udo and Bako (2014) include: the ability of students to keep records for personal use, ability to interpret and analyse business papers and records in the capacity of a final consumer and the ability to understand records keeping practices to carry out a small business among others.

Information and Communication Technologies (ICTs) are computer-based tools used by people to work with the information and communication processing needs of an organization (Yusuf, 2005). Information and communication technologies have a wide range of applications with enormous relevance to the teaching and learning of business education courses. ICT skills embedded in business education include word processing, spreadsheet, power-point presentation, desktop publishing, database management system and web page design among others.

Notably, colleges of education provide exposure and learning for prospective teachers at the level of the Nigeria Certificate of Education (NCE) in instructional methodology, pedagogy and theories of instruction. Ndinechi (2001) opined that business education, either in the university or college of education affords its recipients teaching mastery in business subjects, necessary competencies in professional education, functional general education for life, skills to undertake research and additional learning experiences through in-service programmes. The content of business education curriculum in colleges of education in Nigeria is structurally designed for students to acquire sufficient skills with which to create their own business venture and also meet the requirements of the labour market. However, Ezenwafor and Onokpaunu (2017) asserted that Nigerian business education graduates are roaming the street unemployed not because they do not have the correct credentials but because employers of labour maintain that their expertise is paper-oriented and not skill-based. These business education graduates were trained based on the curriculum content developed by National Commission for Colleges of Education NCCE for students' acquisition of skills while in school and for appropriate application in their places of work after graduation.

In order to ascertain the adequacy of business education curriculum content for skills acquisition, variables such as years of experience of business educators and location are taken into consideration under this study. Business educators' years of experience could influence their assessment of business education curriculum for skill acquisition. It is believed that the more years, a business educator spend in teaching, the more he or she becomes more knowledgeable, on the strengths and weaknesses of business education curriculum content in colleges of education.

On the other hand, location refers to a particular place, in relation to other areas in the physical environment (rural or urban), where the school is sited (Okorie & Ezeh, 2016). In Nigeria environmental setting, rural life is uniform, homogenous and less complex than that of urban centres, with cultural diversity, which often is suspected to affect students' academic progress. This is because urban centres are better favoured with respect to distribution of social amenities such as pipe borne water, electricity, healthcare facilities while the rural areas are less favoured. It would appear therefore that, business educators and students in colleges of education sited in urban areas have more educational opportunities than their counterparts in rural areas. In the context of this study, location refers to the siting of colleges of education in Edo and Delta State. It is not clear from empirical investigations, if the location of business educators in Edo and Delta State would influence their opinion on the adequacy of business education curriculum content for skills acquisition among students.

To this end, the adequacy of curriculum content of business education in colleges of education for equipping students' with the requisite skills for the world of work in Edo and Delta States is not clearly known. It is against this background that the study sought to determine from business educators in Edo and Delta States, if the current business education curriculum content in colleges of education is adequate or not for the acquisition of accounting, and ICT skills.

Statement of the Problem

Skills acquisition is an important aspect of business education programme at various levels of the Nigerian educational system. Business education graduates are expected to acquire relevant skills for successful transition from colleges of education to the world of work as productive workers, self-reliant entrepreneurs and responsible consumers in the society. In spite of the fact that business education programme equips students with necessary skills for creating jobs for themselves and others, they are found roaming the streets in search of jobs which are either few in supply or not available upon graduation. Even the few business education graduates who try to establish their own business ventures are not making progress because they lack the required relevant business skills (Osuala, 2004). Employers compliant on the appropriateness of the skills acquired by business education graduates and the high failure rate of the businesses established by the graduates created worries and doubts on the effectiveness and the adequacy of the curriculum of business education programme.

Considering the importance of business education curriculum to the acquisition of relevant skills, it therefore seems that there is a defect in the curriculum content due to the un-employability of business education graduates in the labour market. More so, Jubril (2012) averred that employers of labour and other professional bodies have recommended commendable changes in the construction and partial review of the curriculum as business education graduates are not doing well in the world of work due to curriculum defects. It appears that this defect is responsible for the unsatisfactory employment rate of business education graduates as well as the failure in possessing the relevant skill needs demanded by employers of labour.

In view of the above therefore, the researcher was worried that the curriculum content of business education programme of colleges of education may probably not be adequate for skills acquisition as needed for the world of work. Hence, the study was conducted to determine the adequacy of the present business education curriculum content in colleges of education with a view to providing relevant empirical data for an objective and comprehensive review of the curriculum.

Purpose of the Study
The major purpose of this study was to determine business educators' assessment of the adequacy of curriculum content of business education for skills acquisition in colleges of education in Edo and Delta States. Specifically, the study would determine the adequacy of curriculum content of business education for the acquisition of:
1. Accounting skills relative to NCCE minimum standards
2. Information communication and technology skills relative to NCCE minimum standards.

Research Questions
The following research questions guided the study.
In the opinion of business educators in Edo and Delta States, how adequate is:
1. Business education curriculum content for the acquisition of accounting skills relative to NCCE minimum standards?
2. Business education curriculum content for the acquisition of information communication and technology skills relative to NCCE minimum standards?

Hypotheses
The following null hypotheses were tested at 0.05 level of significance:
1. There is no significant difference in the mean ratings of business educators on the adequacy of business education curriculum content for the acquisition of accounting skills based on years of experience (1 – 5, 6 – 10, above 10 years).
2. Business educators in Edo and Delta State do not differ significantly in their mean ratings on the adequacy of business education curriculum content for the acquisition of accounting skills.
3. There is no significant difference in the mean ratings of business educators on the adequacy of business education curriculum content for the acquisition of information communication and technology skills based on years of experience (1 – 5, 6 – 10, above 10 years).
4. Business educators in Edo and Delta State do not differ significantly in their mean ratings on the adequacy of business education curriculum content for the acquisition of information communication and technology skills.

II. Method
Descriptive survey research design was adopted for this study and was carried out in the five government owned colleges of educations in Edo and Delta State, which include the following college of Education Agbor, college of education Warri, Federal College of Education (Technical) Asaba College of Education Mosogar, College of Education Igueben. The population of the study comprised 120 business educators from the Department of Business Education in the government owned colleges of education in Edo and Delta State. The entire population was used for the study without sampling because it was manageable.

The study used 2-point rating scale validated questionnaire for data collection. Data collected were analysed using Cronbach Alpha to measure the internal consistency and reliability co-efficient values of 0.81 and 0.93 were obtained for cluster B1 and B2 respectively with overall reliability co-efficient of 0.87 which is high enough for the instrument to be considered reliable as suggested by Olayiwola (2007) that any instrument is considered reliable when its reliability co-efficient is close to one.

Out of 120 copies of the questionnaire administered 101 copies (representing 84 percent) were successfully completed and used for data analysis.

Descriptive statistics of mean and standard deviation were used to answer the research question and determine the homogeneity of the respondents' views.

The decision rule used is to consider any item with a mean rating equal or greater than 1.50 as adequate and mean rating that is less than 1.50 as inadequate. Inferential statistics of t-test and analysis of variance (ANOVA) were used to test the null hypothesis at 0.05 level of significance.

A hypothesis was accepted where the p-value is equal to or greater than 0.05 ($p > 0.05$) at a degree of freedom, because the variable did not significantly influence respondents' mean ratings. Conversely, where the p-value is equal to or less than 0.05 ($p < 0.05$) at a degree of freedom, it means that, the variable has a

significantly influence on respondents' mean rating and the hypothesis was rejected. The analysis was carried out using SPSS version 23.0.

III. Results

The results and interpretations are presented in the following tables according to the research questions and hypothesis.

Table 1
Business educators' mean ratings on the adequacy of business education curriculum content for the acquisition of accounting skills   (N = 101)

S/N	Accounting Course Titles and Curriculum Contents	$\overline{X}$	SD	Remarks
Bookkeeping (Principles of Accounting I)				
1	Evolution and importance of booking	1.82	1.02	Adequate
2	Distinction between bookkeeping and account	1.93	.76	Adequate
3	Subsidiary books and methods of keeping them	1.76	.93	Adequate
4	Ledger and its classification and records	1.84	.69	Adequate
5	Preparation of trial and suspense balance	1.95	.80	Adequate
6	Preparation of single, double and three column cash book	1.68	.61	Adequate
7	Preparation of petty cash book	1.71	.98	Adequate
8	Preparation of trading, profit and loss account and balance sheet	1.69	.54	Adequate
	Aggregate Mean Score	1.80	.79	Adequate
Bookkeeping (Principles of Accounting II)				
9	Preparation of year-end adjustments	1.26	.82	Not Adequate
10	Introduction and computation of depreciation	1.98	1.11	Adequate
11	Preparation of accounting entries for sales, repairs, renewals and replacement of assets	1.31	.79	Not Adequate
12	Preparation of bank reconciliation statements	1.14	.93	Not Adequate
	Aggregate Mean Score	1.42	.91	Not Adequate
Financial Accounting I				
13	Accounting conventions and concepts	1.84	.84	Adequate
14	Account of non-profit making organizations	1.57	.69	Adequate
15	Preparation of control accounts	1.76	.37	Adequate
16	Preparation of incomplete or single entry records	1.69	.72	Adequate
17	Preparation of bill of exchange	1.26	.90	Not Adequate
	Aggregate Mean Score	1.62	.70	Adequate
Financial Accounting II				
18	Preparation of manufacturing accounts	1.53	.53	Adequate
19	Preparation of partnership accounts	1.74	.88	Adequate
20	Preparation of joint venture accounts	1.59	.40	Adequate
21	Preparation of stock valuation accounts	1.91	.72	Adequate
22	Preparation of company accounts	1.38	.59	Not Adequate
	Aggregate Mean Score	1.63	.62	Adequate
Cost and Management Accounting				
23	Definition of cost and cost accountancy	2.00	.86	Adequate
24	Element of cost	1.96	.35	Adequate

25	Desirability of a costing system	1.84	.72	Adequate
26	Costing methods and techniques	1.76	.94	Adequate
27	Material procurement and storage of stock	1.90	.56	Adequate
28	Labour remuneration	1.86	.44	Adequate
29	Collection and methods of absorbing overheads	1.22	.92	Not adequate
30	Elementary computation and uses of break-even-point	1.74	.55	Adequate
31	Elementary variance analysis	1.61	.37	Adequate
32	Budgeting and budgetary control	1.89	.66	Adequate
33	Contract accounts	1.12	.49	Not adequate
	Aggregate Mean Score	1.72	.62	Adequate

Advanced Financial Accounting

34	Accounts of limited liability companies	1.34	.22	Not Adequate
35	Purchase and amalgamation of business account	0.99	.56	Not Adequate
36	Interpretation of accounts	1.78	.73	Adequate
37	Preparation of departmental accounts	1.42	.39	Not Adequate
38	Preparation of hire purchase accounts	1.28	.60	Not Adequate
39	Preparation of consignment accounts	1.17	.81	Not Adequate
40	Introduction to public sector accounts	1.66	.54	Adequate
	Aggregate Mean Score	1.38	.55	Not Adequate

Auditing

41	Nature or meaning and objectives of auditing	2.00	.66	Adequate
42	Types of audit	1.96	.35	Adequate
43	The qualifications, ethics, rights and responsibilities of an auditor	2.00	.23	Adequate
44	The process of auditing	1.36	.70	Not Adequate
45	Types of audit used in conducting audits	1.94	.46	Adequate
46	Auditing of final accounts and balance sheet	1.14	.81	Not Adequate
47	Internal control systems	0.80	.30	Not Adequate
48	Verification of assets	1.13	.59	Not Adequate
49	Investigation of suspected fraud	1.21	.28	Not Adequate
50	Procedure for writing audit reports	1.29	.44	Not Adequate
	Aggregate Mean Score	1.48	.48	Not Adequate

Taxation

51	Meaning of taxation	2.00	.91	Adequate
52	Basic concepts and principles of taxation	1.94	.62	Adequate
53	Accounting computation of profit for tax purposes	1.31	1.06	Not Adequate
54	Tax administration (returns, assessment, appeal, payment and claims among others)	1.22	.53	Not Adequate
55	Business taxation	1.76	.75	Adequate
56	Introduction to income tax under partnership	2.00	.64	Adequate
57	Introduction to company tax	1.65	1.14	Adequate
58	Capital gains and capital transfer tax	1.38	.83	Not Adequate
59	Current trends in taxation	1.89	.57	Adequate
	Aggregate Mean Score	1.68	.78	Adequate
	Grand Mean	1.59	.68	Adequate

The result in Table 1 shows the responses of business educators on the adequacy of business education curriculum content for the acquisition of accounting skills among students in colleges of education in Edo and Delta States. Thirty-eight (38) curriculum contents of the business education curriculum are adequate for the acquisition of accounting skills and twenty-one (21) curriculum contents are not adequate for the acquisition of accounting skills among students in colleges of education in Edo and Delta States. Based on the aggregate mean scores, five course titles and their curriculum contents were found to be adequate for the acquisition of accounting skills while the remaining three course titles and their curriculum contents were found not adequate for the acquisition of accounting skills among students in colleges of education in Edo and Delta States. The result on the table equally showed that the standard deviation of all the course titles and curriculum contents for the acquisition of accounting skills range from 0.22 to 1.14 with an overall standard deviation of 0.68 showing that the standard deviation for all course titles are within the same range indicating that the respondents are not wide apart in their mean ratings.

Table 2
Business educators' mean ratings on the adequacy of business education curriculum content for the acquisition of ICT skills (N = 101)

S/N	ICT Course Titles and Curriculum Contents	$\overline{X}$	SD	Remarks
	Computer Appreciation			
1	Overview of computer hardware and their characteristics	1.95	.26	Adequate
2	Overview of computer software and their characteristics	1.41	.35	Not Adequate
3	Historical evolution of computers	1.79	.63	Adequate
4	Computer techniques	1.23	.46	Not Adequate
5	Programming languages	0.64	.50	Not Adequate
	Aggregate Mean Score	1.40	.44	Not Adequate
	Computer Application			
6	Concept of information technology	1.89	.74	Adequate
7	Role of computer in information technology	1.97	.85	Adequate
8	Word processing: Concept and application areas	1.42	.76	Not Adequate
9	Electronic data application systems	0.73	.90	Not Adequate
10	Electronic communication systems	0.64	.57	Not Adequate
	Aggregate Mean Score	1.33	.76	Not Adequate
	Grand Mean	1.37	.60	Not Adequate

The result in Table 2 shows the responses of business educators on the adequacy of business education curriculum content for the acquisition of information communication and technology skills among students in colleges of education in Edo and Delta States. Four (4) curriculum contents of the business education curriculum are adequate for the acquisition of information communication and technology skills and six (6) curriculum contents are not adequate for the acquisition of information communication and technology skills among students in colleges of education in Edo and Delta States. Based on the aggregate mean scores, the two course title and their curriculum contents were found to be adequate for the acquisition of information communication and technology skills among students in colleges of education in Edo and Delta States. The result on the table equally showed that the standard deviation of all the course titles and curriculum contents for the acquisition of information communication and technology skills range from 0.26 to 0.90 with an overall standard deviation of 0.60 showing that the standard deviation for all course titles are within the same range indicating that the respondents are not wide apart in their mean ratings.

Table 3
ANOVA comparison of the summary of respondents' mean ratings on the adequacy of business education curriculum content for the acquisition of accounting skills based on experience N=101 (1-5 =16; 6-10 = 49; above 10 =36)

S/N	Item Statement	X_1	SD_1	X_2	SD_2	X_3	SD_3	df	F-cal	Sig.	Remarks
1.	Bookkeeping (Principles of	1.82	.64	1.91	.42	1.76	.52	98	1.81	.45	NS

Accounting I)

S/N	Items	X_1	SD_1	X_2	SD_2	X_3	SD_3	Df	f-cal	Sig.	Remarks
2.	Book keeping (Principles of Accounting II)	1.25	.93	1.43	.70	1.18	.88	98	1.67	.76	NS
3.	Financial Accounting I	1.94	.32	1.84	.27	1.80	.40	98	1.42	.65	NS
4.	Financial Accounting II	1.68	.43	1.59	.36	1.84	.63	98	1.33	.28	NS
5.	Cost and Management Accounting	1.52	.86	1.74	.64	1.66	.53	98	2.46	.00	S
6.	Advanced Financial Accounting	1.11	.81	1.37	.75	1.30	1.02	98	3.03	.02	S
7.	Auditing	1.22	.43	1.40	.52	1.17	1.08	98	1.23	.15	NS
8.	Taxation	1.74	.63	1.87	.55	1.69	.70	98	1.16	.44	NS

Key: X_1 = Mean of business educators (1-5 years); **X_2** = Mean of business educators (6-10 years); **X_3** = Mean of business educators (above 10 years); **SD_1** = Standard Deviation of business educators (1-5 years); **SD_2** = Standard Deviation of business educators (6-10 years);**SD_3** = Standard Deviation of business educators (above 10 years);**Sig.** = probability value; **f-cal**= calculated values; **S**= significant; **NS**= Not Significant

Data in Table 3 shows the summary of mean ratings of business educators on the adequacy of business education curriculum content for the acquisition of accounting skills based on their years of experience. The data revealed that two items with p-values of .00 and .02 are less than the significant value of 0.05 at 98 degree of freedom. This indicates that there is significant difference in the mean ratings of business educators on the adequacy of business education curriculum content for the acquisition of accounting skills based on their years of experience. Therefore, the hypothesis of no significant difference in the mean ratings of business educators on items 5 and 6 was rejected. On the other hand, hypothesis of no significant difference for items 1, 2, 3, 4, 7 and 8 was accepted since the Sig values of these items, ranging from .15 to .76 are greater than 0.05. Therefore, the null hypothesis of no significant difference in the mean ratings of business educators based on their experience on the adequacy of business education curriculum content for the acquisition of accounting skills was accepted.

Table 4
t-test comparison of the summary of mean ratings of business educators in Edo and Delta States on the adequacy of business education curriculum content for the acquisition of accounting skills based on location.   N=101 (Edo =13; Delta =88)

S/N	Items Statement	X_1	SD_1	X_2	SD_2	Df	t-cal	Sig.	Remarks
1	Bookkeeping (Principles of Accounting I)	1.71	.46	1.84	.63	99	1.57	.34	NS
2	Bookkeeping (Principles of Accounting II)	0.93	.33	1.17	.61	99	1.05	.50	NS
3	Financial Accounting I	1.64	.76	1.88	.89	99	1.17	.66	NS
4	Financial Accounting II	1.53	.52	1.69	.40	99	1.61	.57	NS
5	Cost and Management Accounting	1.68	.26	1.90	.35	99	1.09	.91	NS
6	Advanced Financial Accounting	1.12	1.09	1.44	.93	99	1.28	.42	NS
7	Auditing	1.29	1.11	1.37	1.20	99	4.01	.00	S
8	Taxation	1.66	.39	1.90	.68	99	2.17	.03	S

Key: X_1 = Mean of Edo State business educators; **X_2** = Mean of Delta State business educators; **SD_1** = Standard Deviation of Edo State business educators;; **SD_2** = Standard Deviation Delta State business educators;; **Sig.** = probability value (2 tailed); **t-cal**= calculated values; **S**= significant; **NS**= Not Significant.

Data in Table 4 shows the summary of mean ratings of business educators in Edo and Delta States on the adequacy of business education curriculum content for the acquisition of accounting skills. The data revealed that two items with p-values of .00 and .03 are less than the significant value of 0.05 at 99 degree of freedom. This indicates that there is significant difference in the mean ratings of business educators in Colleges of Education in Edo and Delta States on the adequacy of business education curriculum content for the

acquisition of accounting skills. Therefore, the hypothesis of no significant difference in the mean ratings of business educators in Edo and Delta States on items 7 and 8 was rejected. On the other hand, hypothesis of no significant difference for items 1, 2, 3, 4, 5 and 6 was accepted since the Sig values of these items, ranging from .34 to .91 are greater than 0.05. Therefore, the null hypothesis of no significant difference in the mean ratings of business educators in Edo and Delta States on the adequacy of business education curriculum content for the acquisition of accounting skills was accepted.

Table 5
ANOVA comparison of the summary of respondents' mean ratings of adequacy of business education curriculum content for the acquisition
of ICT skills based on experience   N=101 (1-5 =16; 6-10 = 49; above 10 =36)

S/N Item Statement	X_1	SD_1	X_2	SD_2	X_3	SD_3	df	F-cal	Sig.	Remarks
1. Computer Appreciation	1.26	.74	1.41	.92	1.13	.50	98	2.27	.01	S
2. Computer Application	1.09	.60	1.28	.86	1.48	.75	98	2.83	.00	S

The result in Table 5 shows the summary of mean ratings of business educators on the adequacy of business education curriculum content for the acquisition of ICT skills based on their years of experience. The data revealed that item 1 and 2 with p-value of .01 and .00 is lesser than the significant value of 0.05 at 98 degree of freedom. This indicates that there is a significant difference in the mean ratings of business educators on the adequacy of business education curriculum content for the acquisition of ICT skills based on their years of experience. Therefore, the hypothesis of no significant difference in the mean ratings of business educators on the two items were rejected

Table 6
t-test comparison of the summary of mean ratings of business educators in Edo and Delta States on the adequacy of business education curriculum content
for the acquisition of ICT skills based on location.   N=101 (Edo=13; Delta = 88)

S/N Item Statement	X_1	SD_1	X_2	SD_2	df	t-cal	Sig.	Remarks
1. Computer Appreciation	1.21	.82	1.40	.63	99	2.31	.00	S
2. Computer Application	.87	.30	1.19	.56	99	3.03	.00	S

The result in Table 6 shows the summary of mean ratings of business educators in Edo and Delta States on the adequacy of business education curriculum content for the acquisition of ICT skills. The hypothesis of no significant difference for items 1 and 2 was rejected since the Sig. values of these items, .00 and .00 are lesser than 0.05 at 99 degree of freedom. Therefore, the null hypothesis of no significant difference in the mean ratings of business educators in Edo and Delta States on the adequacy of business education curriculum content for the acquisition of ICT skills was rejected.

IV. Discussion Of Results

Finding of the study revealed that 38 curriculum contents of the business education curriculum are adequate for the acquisition of accounting skills and 21 curriculum contents are not adequate for the acquisition of accounting skills among students in colleges of education in Edo and Delta States. In a nutshell, five course titles out of the eight courses of business education curriculum content are adequate for the acquisition of accounting skills among students in colleges of education in Edo and Delta States. The courses include Bookkeeping (Principles of Accounting I), Financial Accounting I, Financial Accounting II, Cost and Management Accounting and Taxation. This finding indicates that business educators generally considered these course titles and their curriculum contents as adequate for students' acquisition of accounting skills needed in the accounting profession. This finding is in agreement with Ekwe and Abuka (2014) who reported that accounting education curriculum in tertiary education institutions in Nigeria is adequate for skills acquisition.

Moreover, the findings also revealed that three course titles and their curriculum contents are not adequate for the acquisition of accounting skills among students in colleges of education in Edo and Delta States. The courses are Bookkeeping (Principles of Accounting II), Advanced Financial Accounting and Auditing. This finding could be attributed to the fact that, these two courses lack modern advanced financial accounting

contents of International Financial Reporting Standards (IFRS) and internal control systems. The inadequacy of these courses was reported by Ukpong and Udo (2014) who reported that the curriculum content of accounting education is not sufficient for students in the acquisition of IFRS and fraud detection of skills.

The study further revealed that business educators in Colleges of Education in Edo and Delta State based on their years of experience did not differ significantly on their mean ratings on the adequacy of business education curriculum content for the acquisition of accounting skills among students. In addition, the study revealed that, there was no significant difference in the mean ratings of business educators in Edo and Delta States on the adequacy of business education curriculum content for the acquisition of accounting skills among students. This implies that both business educators from Edo and Delta States as well as their years of teaching experience did not affect their mean ratings on the adequacy of business education curriculum content for the acquisition of accounting skills among students. This finding agrees with Ibrahim (2014) who reported that the accounting education curriculum content of business education curriculum is comprehensive enough for acquisition of accounting skills among students.

Outcome of the study disclosed that four curriculum contents of the business education curriculum are adequate for the acquisition of information communication and technology skills among students in colleges of education in Edo and Delta States. The four curriculum contents are overview of computer hardware and their characteristics, historical evolution of computers, concept of information technology and role of computer in information technology. The fact that, these courses are elementary computer technology contents could be responsible for their adequacy in business education curriculum content. This finding corresponds with Okoro and Okoro (2009) who reported that business education students are exposed to computer skills needed to cope in the world of work. Similarly, Okoro (2019) held that business education graduates are competent in the areas of computer technology; hence business education programme may not need to be reviewed in the areas of elementary computer skills and operations.

The study also revealed that six curriculum contents are not adequate for the acquisition of information communication and technology skills among students in colleges of education in Edo and Delta States. These curriculum contents are overview of computer software and their characteristics, computer techniques, programming languages, word processing: concept and application areas, electronic data application systems and electronic communication systems. This result is in line with Ezenwafor (2012) who reported that the exposure of graduating students of business education programme to advanced ICT contents are inadequate in tertiary institutions. The inadequacy of programming languages, word processing: concept and application areas, electronic data application systems and electronic communication systems in business education curriculum contents could be the reason why Ohakwe and Njoku (2009) reported that business education graduates cannot effectively implement advanced ICT packages in the world of work. The findings of this study confirms the discovery of Ndinechi and Ementa (2013) which reported that business education graduates were unfamiliar with networking, computer assisted retrieval system, micro-graphic, electronic mails, organizer, micro graphics, teleconferencing equipment because they were not adequately taught and the curriculum is also too slow to adapt new technologies in its content.

The two course titles Computer appreciation and computer application and its curriculum content was found to be inadequate for the acquisition of ICT skills among students in colleges of education in Edo and Delta States. The finding of this study corroborated with the findings of Ezeani and Akpotohwo (2014) who reported that students' performance towards exhibiting ICT skills is questionable. This is with regards to students' exposure to ICT instructional contents in tertiary institutions in Nigeria. The finding of this study is consistent with the findings of Ile and Ementa (2016) who discovered that the ICT curriculum content of business education programme is inadequate for the acquisition of ICT skills.

In addition, the study revealed that business educators in Colleges of Education in Edo and Delta State based on their years of experience differ significantly on their mean ratings on the adequacy of business education curriculum content for the acquisition of ICT skills among students. More so, a significant difference exist in the mean ratings of business educators in Edo and Delta States on the adequacy of business education curriculum content for the acquisition of ICT skills among students. This implies that business educators did not share the same view on the adequacy of business education curriculum content for the acquisition of ICT skills. This result agrees with Njoku (2012) who maintained that business education curriculum content should be review to fall in line with advanced information communication and technology skills needed in the workplace. Perhaps, the generational divide among business educators on the utilization and exposure to modern ICT technologies such as computer coding, cloud computing and Artificial Intelligence (A.I) among other technologies could be responsible for the differences in their mean ratings on the adequacy of business education curriculum content for the acquisition of ICT skills.

V. Conclusion

Business education is specialised educational programme tailored to the requirements of world of work. It was discovered in this study that, the curriculum content of the business education in colleges of education is adequate in equipping graduating students with accounting, skills but was inadequate in information communication and technology skills. Based on this, one can deduce that business education programme will have strong connection between the classroom and workplace only if the curriculum is well articulated and effectively implemented. The incorporation of curriculum contents on accounting, and information communication and technologies relevant to today's workplace into business education programme will produce graduates that would be able to handle all sorts of theoretical and technical requirements of the business world. It is only when this is done that graduates of business education will acquire the skills that will make them to be effective, competitive, employable and self-reliant in the modern competitive and innovative business environment.

VI. Recommendations

Based on the findings of this study, the following recommendations were made.

1. The National Commission for Colleges of Education (NCCE) must ensure that those curriculum contents of business education programme in colleges of education which were inadequate for facilitating skills acquisition among students in Edo and Delta States should be redesigned in line with modern business realities in order to make business education graduates employable, competitive and self-reliant.

2. Curriculum developers in tertiary education in Nigeria should consider the revamping of accounting education and office technology and management curriculum to accommodate modern accounting and secretarial practices by integrating professional course contents in the curriculum of business education in colleges of education. By so doing, the curriculum contents will meet the needs of the labour market, globally.

3. Association of Business Educators of Nigeria, Federal Ministry of Education and other regulatory bodies should enforce a total overhaul and review of business education curriculum to integrate advanced ICT skill courses such as PageMaker, PowerPoint, desktop publishing, graphic designs, database management, Access, Sage and Peachtree accounting courses in order to produce graduates who can fit effectively in today's ICT focused workplace especially now that ICT compliance is a necessary requirement for one to be successful in a modern business environment.

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